

Forms W-2 Magnetic Media
Specifications Handbook
for Tax Year 2004

MASSACHUSETTS W-2 DATA FOR TAX YEAR 2004

Important For Tax Year 2004

The Massachusetts Department of Revenue (DOR) has based this Tax Year 2004 W-2 Handbook on the Social Security Administration (SSA) Specifications for Magnetic Media Reporting and Electronic Filing of Annual W-2 Information (MMREF).

General Information

Employers who have 250 or more employees and who file Forms W-2 with the SSA on magnetic media also must provide the DOR with Forms W-2 on magnetic media. Employers with fewer than 250 employees who file all Forms W-2 on paper with the SSA are not required to file W-2 data with DOR.

For further information on the Department's W-2 filing requirements, please refer to DOR Directive 97-1, available on the MA DOR website at www.mass.gov/dor.

Taxpayers with questions regarding the following specifications or filing procedures should contact DOR's Compliance Division at (617) 887-6610.

Filing Information: Form W-2 information files are due by February 28, 2005. All tape and diskette filing must be sent to:

MASS. DEPARTMENT OF REVENUE
W-2 MAGNETIC MEDIA FILING
PO BOX 7084
BOSTON, MA 02204

Courier or overnight mail must be sent to:
Massachusetts Department of Revenue
W-2 Magnetic Media Filing
Tape Library, 3rd Floor
200 Arlington Street
Chelsea, MA 02150

Extensions: Extensions of time to file may be requested in writing prior to February 28, 2005. Please include a fax number, the name of your organization's contact, and if possible, his or her e-mail address.

This will allow DOR to respond to your request more quickly. Send your written requests to:

MDOR COMPLIANCE DIVISION
W-2 EXTENSION REQUEST
PO BOX 7021
BOSTON, MA 02204

Corrections: W-2 Corrections may be filed on paper regardless of number corrected. Send all corrected (W-2c) forms to:

MDOR COMPLIANCE DIVISION
W-2 CORRECTIONS
PO BOX 7021
BOSTON, MA 02204

Tape Specifications: Please follow these specifications when submitting **files on magnetic media** to the Department. Special codes and other requirements are the same as published in the SSA MMREF Guide; e.g. State and Country codes.

Although these specifications generally conform to those published by the SSA in its MMREF Guide, certain **modifications are required for Massachusetts W-2 reporting**. Please read these specifications carefully.

Acceptable Medium: Information must be provided to DOR on 1/2" Tape, 3480 Cartridge, or 3 1/2" diskette. DOR will notify tape and cartridge filers when their file has been successfully processed.

Federal Data on File. DOR will not read or process any information, including federal information, in records that are not required or in those fields marked "Blank" in these specifications. (For required records, see Record Types for Massachusetts State Reporting, below.)

Money Fields. Money fields are always positive, include dollars and cents and have no punctuation (no dollar sign, no decimal point). Money fields are always right justified and zero filled to the left. (Example, if filling 11 positions, \$5,500.99 = 00000550099).

Multiple Tape Files. No multiple tape or cartridge files may be sent; each tape or cartridge must be submitted as a separate file.

Each file must begin with a Code “RA” record and end with a Code “RF” record.

Multiple Diskettes: If the number of data records exceeds the capacity of a single diskette, DO NOT COMPRESS DATA, DO NOT SEND ZIPPED FILES. The data may be sent using one of the following methods:

Separate Files (Preferred): The data file is divided into multiple diskettes, each as a separate file, beginning with a Code “RA” record and ending with a code “RF” record.

Continuous. The data file is *continued* onto one or more subsequent diskettes, i.e., volumes, as follows:

- 1) Volume 1 begins with a Code RA record. The last volume will contain the Code RF record as the last record.
- 2) Each volume after volume 1 should begin with the record that follows the last record on the preceding volume.
For example, if volume 1 ends with a Code RE record, volume 2 begins with the related Code RW record(s).

The external diskette labels for a multiple-volume file **MUST** indicate the proper sequence (e. g., VOL. 2 of 3) for processing.

Density. Acceptable densities for tape files may be 800, 1600 or 6250 characters per inch. Cartridges must be 38,000 characters per inch (SSA standard) and 18 track. Round tapes cannot exceed 9 tracks.

Diskette reports sent on MS-DOS (3 1/2“) diskettes files must be formatted to the following density: 3 1/2“ high density 1.44 megabytes; and 3 1/2“ double density 720 kilobytes.

Internal Labels. Not required. Conform to SSA standards if you use internal labels, and make the proper indication on the MA Magnetic Media Transmitter Report filed with your report.

Tapemarks. Conform to SSA standards.

Character Sets.

Tape or cartridge: ASCII is preferred, EBCDIC is acceptable.
UPPER CASE LETTERS ONLY.

Diskette: ASCII is required. UPPERCASE LETTERS ONLY.

Logical Record Length. Each record must be 512 characters long.

Physical Records. All physical records must be the same length.

Blocking Factor. Blocking factor may not exceed 45 records per block. DOR prefers 45 logical records per block.

External Labels. An external label must be present on each tape or cartridge and must contain the following information. Most of the data is contained in the CODE "RA" record, and must agree with it. Files submitted without an external label cannot be processed.

"2004 W-2 FILE" (or other year, if applicable).

CHARACTER SET (ASCII or EBCDIC)

BLOCKING FACTOR

EIN and NAME of the submitter

STREET ADDRESS, CITY, STATE, ZIP of the submitter.

NAME of the contact person

PHONE NUMBER of the contact person

INVENTORY control number (assigned by you) is not required.

Vol. ____ of _____. (When submitting more than one diskette.)

Transmittal Form: A DOR *W-2 Magnetic Media Transmitter Report* must accompany each magnetic media file. One is provided at the end of this Handbook. These forms may be photocopied, provided the affidavit and signature are included.

Records Retention Employers must retain the ability to generate magnetic media W-2 files for at least **three years** from the due date of the filing.

Terminating Business If you terminate your business during the year, file W-2s by the last day of the month that follows the due date of your final Massachusetts *Employer's Return of Income Taxes*. Issue W-2 copies to employees by the due date of the final MA Form 941. Enter a "1" in the RE, Employer Record, position 26. To close your Massachusetts business registration contact the DOR's Customer Service Bureau at 617-887-6367.

**Record Types for
Massachusetts
State Reporting:**

The following are the records required to be filed with MA DOR. Most of the required information is in the same record and location (or position) as found in the SSA MMREF. However, Records RE, RS, RT and RF have at least one important modification for Massachusetts state reporting.

“RA” Submitter Record. This is the first record on each file. RA records are required. The RA record identifies the organization submitting the file. This record is substantially the same as it is for the SSA MMREF. This record layout is repeated below for reference.

“RW” Records. These records are now required. This is an important change for TY2004. Files must include a corresponding RW record before each Massachusetts RS record or will be returned for correction.

“RS” Employee State Record. These records are required. Be sure to only submit those RS Records that report state wages taxable by Massachusetts.

“RO” Employee Records. These records are optional and will be ignored.

“RT” Employer Total Records. These records are required. An important change from TY 2004 is that RT records now must show totals of the RW not RS records on the file. The totals must not include amounts from any RW records reported to Massachusetts.

“RF” Final Record. This record is required. Note: unlike 2003, the RF record must now show the number of RW not RS records on the file.

Frequently Asked Questions About Employee Wage Reporting and Record Retention**Which withholding records should employers retain?**

Retained withholding records should include the following:

- § The name, address, occupation and social security number of each employee;
- § The amount and date of all payments of wages, the periods of services covered by such payments and the amount of taxes withheld;
- § Employees' statements of tips received;
- § Employees' withholding exemption certificates (Forms W-4 and M-4);
- § Employer's copies of employees' Wage and Tax Statements (Form W-2); and
- § Copies of all withholding returns filed with the Department of Revenue.

How long should withholding records be kept?

It is the employer's responsibility to retain all records pertaining to withholding for at least three years after the date the return was filed or the date it was required to be filed, whichever is later.

There is no limitation on the period for which DOR may request records if an employer failed to file a return or **filed false or fraudulent returns**. Further information about retaining records is available in Regulation 830 CMR 62C.25.1, Records retention. To obtain a copy, please call either DOR's Rulings and regulations bureau at (617) 626-3250 or DOR's Fax on Demand system at (617) 887-1900, using the handset and the keypad **on your fax machine**, and entering **document** number 2604.

CODE RA - Submitter Record

Location	Field	Length	Comments
			1-2 Record Identifier Constant "RA". 2
3-11	Submitter's Employer Identification Number (EIN).	9	Enter the submitter's EIN. This EIN should match the EIN on the external label.
12-28	Blank	17	Fill with blanks.
29	Resubmission Indicator	1	Enter a "1" if this file is being resubmitted. Otherwise, enter a "0".
30-37	Blank	8	Fill with blanks.
38-94	Company Name	57	Enter the name of the company to receive MMREF-1 annual filing instructions. Left justify and fill with blanks.
95-116	Location Address	22	Enter the company's location address (Attention, Suite, Room Number, etc.) Left justify and fill with blanks.
117-138	Delivery Address	22	Enter the company's delivery address (Street or Post Office Box). Left justify and fill with blanks.
139-160	City	22	Enter the company's city. Left justify and fill with blanks.
			161-162 State Abbreviation 2 Enter the company's state. For a foreign address, fill with blanks.
163-167	Zip Code	5	Enter the company's Zip Code. For a foreign address, fill with blanks.

168-171	Zip Code Extension	4	Enter the company's four-digit extension of the Zip Code. If not applicable, fill with blanks	
		172-216	Blank Fill with blanks.	45

217-273	Submitter Name	57	Enter the name of the organization to receive notification of unprocessable data. Left justify and fill with blanks.
274-295	Location Address	22	Enter the submitter's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
296-317	Delivery Address	22	Enter the submitter's delivery address (Street or Post Office Box). Left justify and fill with blanks.
318-339	City	22	Enter the submitter's city. Left justify and fill with blanks.
		340-341	State Abbreviation 2 Enter the submitter's state. Use a postal abbreviation as shown in Appendix A of MMREF. For a foreign address, fill with blanks.
342-346	Zip Code	5	Enter the submitter's Zip Code. For a foreign address, fill with blanks.
347-350	Zip Code Extension	4	Enter the submitter's four-digit extension of the Zip Code. If not applicable, fill with blanks.
351-395	Blank	45	Fill with blanks.
396-422	Contact Name	27	Enter the name of the person to be contacted by SSA concerning processing problems. Left justify and fill with blanks.
423-437	Contact Phone Number	15	Enter the contact's telephone number (including the area

			code). Left justify and fill with blanks.
438-442	Contact Phone Extension	5	Enter the contact's telephone extension. Left justify and fill with blanks.
			443-445 Blank 3 Fill with blanks.
446-485	Contact E-Mail	40	If applicable, enter the contact's electronic mail or Internet address. Left justify and fill with blanks. Otherwise, fill with blanks.
			486-488 Blank 3 Fill with blanks.
489-498	Contact FAX	10	(FOR U.S. AND U.S. TERRITORIES ONLY) If applicable, enter the contact's FAX # (including area code.) Otherwise, fill with blanks.
499-512	Blank	14	Fill with blanks.

Code RW - Employee Wage Record

Position	Field Name	Length	Specifications
1-2	Record Identifier		2 Constant "RW"
3-11	SSN		9 Enter the employees SSN
12-26	Employee First Name		15 Enter the employees SSN, left justify and fill with blanks
27-41	Employee Middle Name/Initial		15 Enter middle name as shown on SSN card
42-61	Employee Last Name		20 Enter Employees last name as shown on SSN Card
62-65	Suffix		4 Enter the employees alphabetic suffix
66-87	Location Address		22 Enter the employees location address
88-109	Delivery Address		22 Enter the employees delivery address
110-113	City		22 Enter the employees city
132-133	State Abbreviation		2 Enter employees state
134-138	Zip Code		5 Enter the employees zip code
139-142	Zip Code Extension		4 Enter the employees four digit extension
143-147	Blank		5 Fill with Blanks. Reserved for SSA use
148-187	Blank		40 Blank
188-198	Wages, tips and other comp		11 No negative amounts
199-209	Blank		11 Blank
210-220	Social Security Wages		The sum of this field and social security tips should not 11 exceed the annual base of \$87,900.00 for TY 2004
221-231	Social Security Withheld		If greater than zero then SS wagesfield or the SS tips field 11 must be greater then zero. Do not exceed \$5,449.80
232-242	Medicare wages and tips		For TY 1993 and later, this amount must equal or exceed 11 the sum of the Social Security wages and tips.
243-253	Medicare tax withheld		11 For TY 1991-93 do not exceed the annual max medicare. The sum of this field and the Social Security Wages should not exceed the annual max Social Security wage
254-264	Social Security Tips		11 base for the tax year \$87,900.00 for TY2004.
265-286	Blank		22 Blank
287-297	Def Comp Sec 401 Contribut		11 No negative amounts
298-308	Def Comp Sec 403 Contribut		11 No negative amounts
309-319	Def Comp Sec 408 Contribut		11 No negative amounts
320-330	Def Comp Sec 457 Contribut		11 No negative amounts
331-341	Def Comp Sec 501 Contribut		11 No negative amounts
342-352	Military Employees Basic		11 No negative amounts
353-363	Non-qualified Sec 457		11 No negative amounts
364-374	Employer Contrib to Health		11 No negative amounts
375-385	Non-qualified plan not S. 457		11 No negative amounts
386-407	Blank		22 Fill with Blanks. Reserved for SSA use

Position	Field Name	Length	Specifications
1-2	Record Identifier		2 Constant "RW"
3-11	SSN		9 Enter the employees SSN
12-26	Employee First Name		15 Enter the employees SSN, left justify and fill with blanks
27-41	Employee Middle Name/Initial		15 Enter middle name as shown on SSN card
42-61	Employee Last Name		20 Enter Employees last name as shown on SSN Card
62-65	Suffix		4 Enter the employees alphabetic suffix
66-87	Location Address		22 Enter the employees location address
88-109	Delivery Address		22 Enter the employees delivery address
110-113	City		22 Enter the employees city
132-133	State Abbreviation		2 Enter employees state
134-138	Zip Code		5 Enter the employees zip code
139-142	Zip Code Extension		4 Enter the employees four digit extension
143-147	Blank		5 Fill with Blanks. Reserved for SSA use
148-187	Blank		40 Blank
188-198	Wages, tips and other comp		11 No negative amounts
199-209	Blank		11 Blank
210-220	Social Security Wages		The sum of this field and social security tips should not 11 exceed the annual base of \$87,900.00 for TY 2004
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232-242	Medicare wages and tips		For TY 1993 and later, this amount must equal or exceed 11 the sum of the Social Security wages and tips.
243-253	Medicare tax withheld		11 For TY 1991-93 do not exceed the annual max medicare. The sum of this field and the Social Security Wages should not exceed the annual max Social Security wage
254-264	Social Security Tips		11 base for the tax year \$87,900.00 for TY2004.
265-286	Blank		22 Blank
287-297	Def Comp Sec 401 Contribut		11 No negative amounts
298-308	Def Comp Sec 403 Contribut		11 No negative amounts
309-319	Def Comp Sec 408 Contribut		11 No negative amounts
320-330	Def Comp Sec 457 Contribut		11 No negative amounts
331-341	Def Comp Sec 501 Contribut		11 No negative amounts
342-352	Military Employees Basic		11 No negative amounts
353-363	Non-qualified Sec 457		11 No negative amounts
364-374	Employer Contrib to Health		11 No negative amounts
375-385	Non-qualified plan not S. 457		11 No negative amounts
386-407	Blank		22 Fill with Blanks. Reserved for SSA use
408-512	Blank		105 Blank

CODE RE - Employer Record

Please note the instruction for the Employer Name in location 40-96. These instructions differ from the SSA MMREF.

<u>Location</u>	<u>Field</u>	<u>Length</u>	<u>Comments</u>
1-2	Record Identifier	2	Constant "RE".
3-6	Tax Year	4	Enter the tax year for this report. Enter NUMERIC characters only.
7	Agent Indicator Code	1	If applicable, enter one of the following codes. "1" 2678 Agent "2" Common Pay Master Otherwise, fill with a blank.
8-16	Employer /Agent Employer Identification Number (EIN)	9	If you entered a code in the Agent Indicator Code field (position 7) enter your Agent EIN. Otherwise, enter your Employer EIN.
17-25	Agent for EIN	9	If you entered a "1" in the Agent Indicator Code field, (position 7) enter the Employer's EIN for which you are an Agent. Otherwise, fill with blanks.
26	Terminating Business Indicator	1	Enter "1" if you have terminated your business during this tax year. Otherwise, enter "0."
27-30	Blank	4	Leave blank.
31-39	Other EIN	9	For this tax year, if you submitted W-2 data to DOR and you used an EIN different

			from the EIN in location 8-16, enter the other EIN. Otherwise, fill with blanks.
40-96	Employer Name	57	<p>If you entered a “1” in location 7, Agent Indicator Code field, enter the Employer name associated with the EIN in location 17-25.</p> <p>If you entered a “2” in location 7, enter the Employer name associated with the EIN in location 8-16.</p> <p>If you entered a “blank” in location 7, enter the Employer name associated with the EIN in location 8-16.</p>
97-118	Location Address	22	Enter the employer’s location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
119-140	Delivery Address	22	Enter the employer’s mailing address (Street or Post Office Box). Left justify and fill with blanks.
141-162	City	22	Enter the employer’s city. Left justify and fill with blanks.
163-164	State Abbreviation	2	Enter the employer’s state. Use a postal abbreviation as shown in Appendix A of MMREF. For a foreign address, fill with blanks.
		165-169	Zip Code 5 Enter the employer’s zip code. For a foreign address, fill with blanks.
170-173	Zip Code Extension	4	Enter the employer’s four-digit extension of the zip code. If not applicable, fill with blanks.
		174-218	Blank 45 Fill with blanks.

Location	Field	Length	Comments
			1-2 Record Identifier 2 Constant "RS".
			3-9 Blank 7 Leave blank.
10-18	Social Security Number (SSN)	9	Enter the employee's social security number as shown on the original/ replacement SSN card issued by the SSA. If SSN not available, enter zeroes.

19-33	Employee First Name	15	Enter the employee's first name as shown on the social security card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial exactly as shown on the social security card. Left justify and fill with blanks. Otherwise, fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name as shown on the social security card. Left justify and fill with blanks.
69-72	Name Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks.
73-94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
		95-116	Delivery Address
		22	Enter the employee's mailing address. Left justify and fill with blanks.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks.
		139-140	State Abbreviation
		2	Enter the employee's state.
		141-145	Zip Code
		5	Enter the employee's zip code. For a foreign address, fill with blanks.
		146-149	Zip Code Extension
		4	Enter the employee's four-digit extension of the Zip Code. If not applicable, fill with

blanks.

150-273 Blank 124 Fill with
blanks.

274-275	State Code	2	Enter the numeric code for the state for which income taxes were withheld from the wages in positions 276-286. (25 for Massachusetts)
		276-286	State Taxable Wages 11 Right justify and zero fill. See Note 1 below.
287-297	State Income Tax Withheld	11	Right justify and zero fill.
<u>SEE NOTE 1 BELOW.</u>			
298-337	Blank	40	Leave blank.
338-348	Blank	11	Leave blank
349-359	Blank	11	Leave blank.
360-370	Blank	11	Leave blank.
371-512	Blank	142	Leave blank

Note 1: The following applies to an employee who has only Massachusetts taxable wages AND is subject only to Massachusetts income tax withholding.

- Y The amount entered in positions 276-286, State Taxable Wages, should match the amount in **Box 16** of the Form W-2 issued to the employee.
- Y The amount in positions 287-297, State Income Tax Withheld, should match the amount in **Box 17** of the Form W-2 issued to the employee.

The following applies to an employee whose wages were taxable in Massachusetts for only a PART of the year:

- Y The amount in positions 276-286, State Taxable Wages, should be the amount taxable ONLY in Massachusetts. Do not include any amounts not taxable to Massachusetts.
Example: An employee was transferred to Massachusetts from Idaho and began working in Massachusetts on October 1. You would report only the wages for October, November and December in the State Taxable Wages field.
- Y The amount in positions 287-297, State Income Taxes Withheld, should be the amount withheld only for Massachusetts income tax. Do not include any amounts withheld for other states.

Note 2: The FICA and Medicare Tax Withheld will generally correspond to the amounts reported in the following two fields found in the SSA MMREF Code RW, Employee Wage Records: Social Security Tax Withheld, positions 221-231; **and** Medicare Tax Withheld, positions 243-253. But enter only those amounts attributable to the MA State Taxable Wages that are reported in positions 276-286 of this RS Record.

Note 3: Enter any of the following in the Federal, Railroad, Massachusetts & Local Government Retirement Contribution field:

- § Contributions to a United States annuity, pension endowment or retirement fund.
- § Contributions to a Massachusetts State, city, town, county and other political subdivision, annuity, pension endowment or retirement fund.

§ Taxes paid to the U.S. under the provisions of the Federal Railroad Retirement Act, Tier I and II.

Include only those amounts contributed by the employee.

Do not include contributions to a deferred compensation plan.

Note 4: Federal Wages, Tips and Other Compensation will generally correspond to the amount reported in the Wages, Tips and Other Compensation field of the SSA MMREF Code RW, Employee Record, positions 188-198. This amount should match the amount in Box 1 of the Form W-2 issued to the employee.

CODE RT - Total Record

The Massachusetts Code RT Total Record totals amounts only from the Code RS State Record. Do not use this record to total amounts found in the federal RW Wage Record.

This Code “RT” Record includes 2 new fields; Total Federal, Railroad, Massachusetts & Local Government Retirement Contribution in location 100, and Federal Wages, Tips and Other Compensation in location 115.

Location	Field	Length	Comments
1-2	Record Identifier	2	Constant “RT”.
			3-9 Number of RS Records 7 Enter the total number of Code RS records reported since the last employer record (Code RE). Right justify and zero fill.
10-24	State Taxable Wages since the last employer record	15	Enter the total for all employee records (Code RS) reported (Code RE). Right justify and zero fill.
25-39	State Income Tax Withheld Right justify and zero fill.	15	Enter the total for all employee records (Code RS) reported since the last employer record (Code RE).
40-84	Blank	45	Blank
85-99	Total FICA and Medicare Tax Withheld	15	Enter the total for all employee records (Code RS) reported since the last employer record (Code RE). Right justify and zero fill.
100-114	Total Federal, Railroad, Massachusetts & Local Retirement Contribution	15	Enter the total for all employee records (Code RS) reported Government since the last employer record (Code RE) Right justify and zero fill.
115-129	Total Federal Wages, Tips	15	Enter the total for all employee

and Other Compensation

records (Code RS) reported
since the last employer record
(Code RE)

Right justify and zero fill.

130-512

Blank 383

Leave blank

CODE RF - Final Record

<u>Location</u>	<u>Field</u>	<u>Length</u>	<u>Comments</u>	
1-2	Record Identifier	2	Constant "RF".	
3-7	Blank	5	Fill with blanks.	
8-16	Number of RS Records	9	Enter the total number of Code RW records reported on the entire file.	Right
	justify and zero fill.			
17-512	Blank	496	Fill with blanks.	

End.

Most Frequent File Problems

Below are the most frequently encountered problems with W-2 magnetic media files submitted to the Department of Revenue. These problems require correction and a replacement file.

§ **Non Numeric characters and/or blanks or spaces found in Numeric-only fields.**

Submitter Identification Number, Code RA Submitter Record

Employer Identification Number, Code RE Employer Record

Employee Social Security Number, Code RS State Record

If a non-numeric character and/or blank or space is found in one of the above fields, the file will be returned to the submitter for correction.

§ **The file submitted does not contain a Code RS State Record.**

The Code RS Record contains required Massachusetts income and withholding data.

§ **The file does not conform to the Massachusetts MMREF file specification.**

These W-2 specifications are based on the SSA MMREF, but contain changes for Massachusetts. The SSA TIB-4 is no longer acceptable for filing Form W-2 data.

§ **The magnetic media label is missing or is incomplete.**

Without proper identification and labeling, magnetic media cannot be processed.

§ **Incorrect Code RT Record Programming**

The Massachusetts Code RT Total Record totals only the amounts reported in the Code RS State Record. Many filers incorrectly enter totals from the SSA Code RW Wage Record, which is not required for Massachusetts W-2 reporting.

§ **Incorrect Code RT Record Totals**

DOR totals each field in your RS State Record, and found the figures do not match the totals you entered in your RT Total Record.

Form W-2
Magnetic Media Transmitter Report

Please print or type. For **each** type of media submitted, complete a separate Magnetic Media Transmitter Report. Mail all completed W-2 reports and media to: **Massachusetts Department of Revenue, W-2 Magnetic Media Filing, P.O. Box 7084, Boston, MA 02204**

Submitter/Transmitter Federal Identification Number: _____

YOUR TAPE CANNOT BE PROCESSED WITHOUT THE SUBMITTER FID NUMBER

Submitter name

Contact Person

Street Address

Contact Telephone Number

City/Town

State

Zip Code

☐ Check if your organization's address or name has changed since filing its last report.

Only the Massachusetts W-2 MMREF format will be accepted.

1. Tax Year Filing: _____

2. Media Filed: ☐ 9-Track Magnetic Tape ☐ IBM 3480 Cartridge ☐ **3.5" Diskette (unzipped)**

3. Tape/Cartridge Magnetic Media Information. No zipped or compressed files.

Blocking Factor _____ (Do not exceed 45)

Format ☐ ASCII ☐ EBCDIC ☐ VMS Backup

Density ☐ 1600 BPI ☐ 6250 BPI ☐ 37,871 **(36 Track not accepted)**

Internal Label ☐ IBM Standard ☐ Unlabeled

Record Length is 512 bytes as required by the MMREF format. THE TIB-4 based format is no longer acceptable.

4. Is the tape submitted a multiple reel file? ☐ YES ☐ NO

If you checked "Yes," enter tape numbers of multiple reel files: _____/
/ _____/

5. What is the total number of employers reported? _____

6. What is the total number of employees reported? _____

7. Does your company currently file, or plan to file, Form W-2 Reports to the Social Security Administration via Electronic Data Transfer (EDT) or the Online Wage Reporting Service (OWRS)? ☐ Yes ☐ No

I declare I have examined this report and to the best of my knowledge and belief it is true, correct, and complete.

Signature

Title

Date

This form is the only tape documentation needed. Tape dumps and other reports are not required.